cover) as an emergency response mechanism against short term oil supply disruptions, thus providing for a total weighted average cover for over 90 days of net oil imports.

Statement

Trend in the international oil prices

Period	Crude oil (Indian Basket)
2000	27.29
2001	23.52
2002	24.38
2003	27.75
2004	35.86
Jan 2005	40.99
Feb 2005	42.58
Mar 2005	49.27
April 2005	49.47
May 2005	47.04
June 2005	52.75
8.7.2005	57.27
Increase in international prices in June 2005 over 2002	216%

Deduction of TDS from Hospitals/Nursing Homes

*27 SHRI MOTILAL VORA:
SHRI JANARDAN DWIVEDI:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that deducting TDS from the payment to be made by big hospitals/nursing homes in private sector and coaching institutes to the doctors, teachers and professors is compulsory;

(b) the details of such big hospitals/nursing homes and coaching institutes which either did not deposit the same even after deducting TDS or did not deduct itself; and

Original notice of the question was received in Hindi.

(c) the action Government are taking to recover the amount of TDS from these institutions?

THE MINISTER OF FINANCE (SHRI P. CHIDAMBARAM): (a) Any income by way of salary or any sum by way of fees for professional services paid or payable by the hospitals or nursing homes to the doctors is liable for tax deduction at source under the provisions of section 192 and section 194J of the Income Tax Act, 1961, respectively.

Any income by way of salary paid or payable by coaching institutes to the teachers or the professors is liable for tax deduction at source under the provisions of section 192 of the Income Tax Act, 1961.

However, exemption from deduction of tax at source has also been provided in the law under certain situations.

(b) Instances of non-deduction or non-deposit of TDS by medical and educational institutions come to the notice of the field-units of Income tax Department during the course of investigation of cases and action as appropriate under the law is taken against such defaulters. However, the Department does not maintain a central database of such instances. For information relating to such cases, each individual case-record will be required to be examined and the same would involve substantial time and effort, which may not be commensurate to the purpose sought to be achieved.

(c) Legal action for recovery of tax, interest and penalty, including issue of notices, attachment of bank accounts, attachment and sale of immovable property, etc is taken against all defaulters including the hospitals, nursing homes and coaching institutes to recover the amount of TDS not deducted or not deposited by them.

Programme on improvement of Oil Sector

*28. SHRI R. P. GOENKA: Will the Minister of PETROLEUM AND NATURAL GAS be pleased to state:

(a) whether it is a fact that a comprehensive 17-Point Programme has been drawn up to improve the performance of the oil sector to achieve long term oil security for the country; and